

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Adams Schools (35)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,235,207	\$4,417,573	\$4,514,441	\$4,458,536	1.3%	-1.2%
Group Health Insurance	222	\$862,146	\$861,800	\$811,802	\$869,036	0.2%	7.1%
Non - Certified Salaries	120	\$423,399	\$621,463	\$690,097	\$759,433	15.7%	10.0%
Social Security Certified	212	\$317,760	\$325,055	\$330,066	\$325,293	0.6%	-1.4%
Teacher Retirement Fund, After 7-1-95	216	\$200,800	\$254,173	\$261,109	\$269,680	7.7%	3.3%
Content	747	\$153,147	\$218,975	\$121,271	\$153,925	0.1%	26.9%
Transfer Tuition to Ed. Service Agencies Within State	564	\$633,046	\$88,804	\$188,764	\$150,675	-30.2%	-20.2%
Computer Hardware	741	\$264,210	\$414,437	\$445,294	\$139,498	-14.8%	-68.7%
Public Employees Retirement Fund	214	\$41,881	\$68,746	\$83,607	\$91,150	21.5%	9.0%
Other Employee Benefits	241 - 290	\$33,250	\$124,734	\$76,884	\$77,739	23.7%	1.1%
Operational Supplies	611	\$71,773	\$80,744	\$79,937	\$77,092	1.8%	-3.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$96,253	\$76,635	\$73,408	\$73,094	-6.6%	-0.4%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$60,000	NA	NA
Social Security Noncertified	211	\$35,979	\$48,850	\$53,393	\$57,856	12.6%	8.4%
Licensed Employees	135	\$92,771	\$47,465	\$74,413	\$53,484	-12.9%	-28.1%
Nonlicensed Employees	136	\$60,606	\$45,798	\$45,345	\$45,297	-7.0%	-0.1%
Travel	580	\$46,645	\$58,123	\$47,885	\$33,233	-8.1%	-30.6%
Transfer Tuition to Other School Corps Within State	561	\$11,712	\$40,976	\$63,902	\$20,909	15.6%	-67.3%
Other Group Insurance Authorized by Statute	224	\$14,832	\$16,663	\$19,314	\$17,003	3.5%	-12.0%
Textbooks	630	\$220,699	\$89,603	\$121,294	\$15,867	-48.2%	-86.9%
Equipment	730	\$31,353	\$56,669	\$60,660	\$14,902	-17.0%	-75.4%
Connectivity	744	\$4,977	\$12,262	\$19,057	\$11,695	23.8%	-38.6%
Library Books	640	\$13,140	\$12,388	\$29,704	\$11,234	-3.8%	-62.2%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$13,213	\$10,154	NA	-23.1%
Other Professional and Technical Services	319	-\$85	\$8,281	\$6,132	\$9,273	NA	51.2%
Other Technology Hardware	746	\$22,960	\$14,694	\$14,208	\$8,997	-20.9%	-36.7%
Rentals	440	\$0	\$0	\$0	\$8,400	NA	NA
Group Life Insurance	221	\$6,765	\$8,129	\$8,232	\$7,613	3.0%	-7.5%
Board of Education Services	318	\$0	\$0	\$0	\$5,346	NA	NA
Telephone	531	\$0	\$0	\$0	\$4,669	NA	NA
Miscellaneous Objects	876 - 899	\$520	\$2,027	\$6,538	\$3,536	61.5%	-45.9%
Pupil Services	313	\$2,400	\$2,970	\$2,850	\$3,080	6.4%	8.1%
Heating and Cooling for Buildings - Gas	622	\$0	\$0	\$0	\$1,245	NA	NA
Student Transportation Services	510	\$0	\$0	\$0	\$600	NA	NA
Heating and Cooling for Buildings - Electricity	621	\$0	\$0	\$0	\$472	NA	NA
Gasoline and Lubricants	613	\$846	\$1,444	\$1,091	\$332	-20.9%	-69.6%
Insurance	520	\$200	\$0	\$1,150	\$286	9.4%	-75.1%
Water and Sewage	411	\$0	\$0	\$0	\$252	NA	NA
Repairs and Maintenance Services	430	\$777	\$993	\$679	\$210	-27.9%	-69.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Instructional Programs Improvement Services	312	\$0	\$5,700	\$800	\$0	NA	-100.0%
Staff Services	314	\$12,500	\$0	\$0	\$0	-100.0%	NA
Periodicals	650	\$752	\$663	\$1,268	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$7,913,222	\$8,026,837	\$8,267,810	\$7,851,096	-0.2%	-5.0%
Student Instructional Support							
Certified Salaries	110	\$425,594	\$453,511	\$506,705	\$514,228	4.8%	1.5%
Non - Certified Salaries	120	\$217,254	\$205,186	\$220,701	\$232,651	1.7%	5.4%
Group Health Insurance	222	\$132,409	\$127,508	\$109,563	\$161,741	5.1%	47.6%
Other Professional and Technical Services	319	\$12,988	\$12,988	\$70,616	\$59,313	46.2%	-16.0%
Teacher Retirement Fund, After 7-1-95	216	\$28,656	\$27,643	\$40,320	\$39,246	8.2%	-2.7%
Social Security Certified	212	\$32,178	\$32,995	\$34,681	\$35,031	2.1%	1.0%
Public Employees Retirement Fund	214	\$24,096	\$24,406	\$28,358	\$30,765	6.3%	8.5%
Operational Supplies	611	\$11,078	\$7,337	\$8,006	\$23,953	21.3%	199.2%
Social Security Noncertified	211	\$15,829	\$15,647	\$16,053	\$16,717	1.4%	4.1%
Travel	580	\$3,678	\$2,688	\$2,482	\$15,556	43.4%	526.9%
Other Employee Benefits	241 - 290	\$4,131	\$14,937	\$10,275	\$13,150	33.6%	28.0%
Board of Education Services	318	\$0	\$0	\$0	\$9,031	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,659	\$5,678	\$4,843	\$5,338	-5.4%	10.2%
Other Group Insurance Authorized by Statute	224	\$1,955	\$1,882	\$2,580	\$2,286	4.0%	-11.4%
Staff Services	314	\$0	\$1,730	\$1,200	\$1,240	NA	3.3%
Group Life Insurance	221	\$891	\$861	\$848	\$787	-3.1%	-7.3%
Nonlicensed Employees	136	\$1,752	\$11,552	\$1,710	\$646	-22.1%	-62.2%
Student Transportation Services	510	\$0	\$0	\$0	\$605	NA	NA
Food Purchases	614	\$0	\$0	\$0	\$405	NA	NA
Student Instructional Support Total		\$919,149	\$946,550	\$1,058,940	\$1,162,689	6.1%	9.8%
Overhead and Operational							
Non - Certified Salaries	120	\$1,039,169	\$1,067,942	\$1,058,990	\$1,098,983	1.4%	3.8%
Group Health Insurance	222	\$297,380	\$308,567	\$311,157	\$338,264	3.3%	8.7%
Food Purchases	614	\$240,808	\$254,346	\$250,683	\$258,342	1.8%	3.1%
Certified Salaries	110	\$113,378	\$103,290	\$157,522	\$237,203	20.3%	50.6%
Heating and Cooling for Buildings - Electricity	621	\$201,664	\$191,325	\$177,932	\$208,862	0.9%	17.4%
Operational Supplies	611	\$197,357	\$180,628	\$198,555	\$203,740	0.8%	2.6%
Public Employees Retirement Fund	214	\$103,834	\$114,745	\$123,159	\$129,037	5.6%	4.8%
Gasoline and Lubricants	613	\$110,177	\$107,008	\$124,240	\$107,512	-0.6%	-13.5%
Repairs and Maintenance Services	430	\$69,741	\$102,659	\$102,054	\$92,634	7.4%	-9.2%
Heating and Cooling for Buildings - Gas	622	\$61,133	\$84,099	\$105,414	\$88,444	9.7%	-16.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Equipment	730	\$12,867	\$9,170	\$1,538	\$86,533	61.0%	5527.6%
Social Security Noncertified	211	\$74,572	\$75,900	\$74,612	\$77,597	1.0%	4.0%
Insurance	520	\$95,149	\$78,438	\$93,814	\$77,106	-5.1%	-17.8%
Water and Sewage	411	\$39,697	\$41,021	\$45,596	\$52,259	7.1%	14.6%
Workers Compensation Insurance	225	\$0	\$30,926	\$32,327	\$28,774	NA	-11.0%
Telephone	531	\$27,959	\$24,133	\$18,454	\$19,233	-8.9%	4.2%
Social Security Certified	212	\$8,237	\$8,764	\$11,008	\$17,472	20.7%	58.7%
Other Employee Benefits	241 - 290	\$5,920	\$21,255	\$14,978	\$16,249	28.7%	8.5%
Dues and Fees	810	\$16,659	\$16,302	\$17,150	\$15,845	-1.2%	-7.6%
Vehicles	731	\$76,149	\$129,172	\$88,078	\$15,800	-32.5%	-82.1%
Removal of Refuse and Garbage	412	\$18,066	\$16,724	\$22,844	\$14,819	-4.8%	-35.1%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Teacher Retirement Fund, After 7-1-95	216	\$50	\$0	\$3,499	\$12,475	296.6%	256.5%
Board of Education Services	318	\$9,384	\$10,801	\$6,436	\$10,160	2.0%	57.8%
Postage and Postage Machine Rental	532	\$12,535	\$7,436	\$457	\$8,151	-10.2%	1682.1%
Travel	580	\$6,431	\$5,368	\$3,615	\$5,003	-6.1%	38.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,854	\$3,914	\$3,982	\$4,058	1.3%	1.9%
Other Professional and Technical Services	319	\$13,097	\$6,947	\$10,337	\$3,868	-26.3%	-62.6%
Other Group Insurance Authorized by Statute	224	\$2,935	\$2,967	\$3,608	\$3,491	4.4%	-3.3%
Group Life Insurance	221	\$3,635	\$3,334	\$2,991	\$2,822	-6.1%	-5.6%
Advertising	540	\$1,376	\$930	\$2,356	\$2,506	16.2%	6.4%
Tires and Repairs	612	\$657	\$3,407	\$9,299	\$1,955	31.3%	-79.0%
Official Bond Premiums	525	\$444	\$444	\$468	\$750	14.0%	60.3%
Bank Service Charges	871	\$144	\$444	\$244	\$303	20.3%	24.1%
Miscellaneous Objects	876 - 899	\$44	\$104	\$57	\$251	54.6%	341.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$267	\$267	\$267	\$206	-6.3%	-22.9%
Unemployment Insurance	230	\$3,600	\$0	\$228	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$2,882,370	\$3,026,776	\$3,091,953	\$3,254,705	3.1%	5.3%
Non Operational							
Redemption of Principal	831	\$1,717,000	\$1,735,421	\$1,729,899	\$1,722,000	0.1%	-0.5%
Construction Services	450	\$521,861	\$555,985	\$519,602	\$522,682	0.0%	0.6%
Repairs and Maintenance Services	430	\$171,477	\$156,367	\$144,113	\$194,263	3.2%	34.8%
Certified Salaries	110	\$88,698	\$104,656	\$98,564	\$98,936	2.8%	0.4%
Non - Certified Salaries	120	\$95,014	\$76,058	\$86,333	\$80,520	-4.1%	-6.7%
Other Professional and Technical Services	319	\$6,221	\$4,745	\$4,010	\$16,589	27.8%	313.7%
Teacher Retirement Fund, After 7-1-95	216	\$7,075	\$7,547	\$6,845	\$7,367	1.0%	7.6%
Social Security Certified	212	\$6,141	\$7,180	\$6,607	\$7,286	4.4%	10.3%
Equipment	730	\$28,137	\$44,257	\$11,505	\$6,267	-31.3%	-45.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Social Security Noncertified	211	\$7,240	\$5,818	\$6,604	\$6,160	-4.0%	-6.7%
Rentals	440	\$10,513	-\$1,079	\$10,120	\$3,600	-23.5%	-64.4%
Operational Supplies	611	\$741	\$288	\$0	\$2,319	33.0%	NA
Public Employees Retirement Fund	214	\$467	\$766	\$659	\$483	0.8%	-26.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$337	\$331	\$332	\$442	7.0%	33.1%
Miscellaneous Objects	876 - 899	\$188	\$75	\$38	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$0	\$455	\$0	NA	-100.0%
Non Operational Total		\$2,661,109	\$2,698,415	\$2,625,687	\$2,668,914	0.1%	1.6%
Grand Total		\$14,375,850	\$14,698,578	\$15,044,389	\$14,937,403	1.0%	-0.7%